UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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RONALD VALENTINE and THERESA VALENTINE, husband and wife, and LIBERTY MUTAL INSURANCE COMPANY,

Docket No.: 07-cv- 3914

Plaintiffs,

FRCP RULE 7.1 DISCLOSURE STATEMENT

-against-

MTD PRODUCTS, INC., TECUMSEH PRODUCTS COMPANY & JOHN'S POWER EQUIPMENT

Defendants.

TO THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK:

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the Defendant, MTD PRODUCTS, INC. a non-governmental corporate party, by and through its attorneys, WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP, certifies as follows:

That no publicly held corporation owns 10% or more of its stock.

Dated: White Plains, New York December 10, 2007

Respectfully Submitted,

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

S/

Rosario M. Vignali Attorneys for Defendant MTD PRODUCTS, INC. 3 Gannett Drive White Plains, NY 10604 (914) 323-7000 File No.: 10360.00001

TO: COZEN O'CONNOR

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